

EXPENDITURES TO BE REPORTED UNDER 'C' ABOVE:

Species should be identified by the same name as found in the most current list of species: common name for all animals and either common or scientific name for plants. Amounts above \$2,000 need be only to nearest \$500 or \$1,000; smaller amounts may be to the nearest \$100.

Only species on the list of Endangered, Threatened, and Candidate Wildlife and Plants (50 CFR Part 17) at the end of the Fiscal Year are to be reported. Expenditures made prior to the actual listing date of a species, but still within the same year, may be reported (e.g., costs of public meetings, notices, surveys, initial recovery efforts). Monies for unlisted, separate populations of listed vertebrates cannot be allowed into the report (e.g., southeastern brown pelicans, Atlantic and Gulf coast least terns, Alaska bald eagles or gray wolves). Expenditures for State-listed species are not reportable unless they are also Federally listed. Amounts for foreign species on the list are reportable (e.g., grants or contracts carried out in another country). For candidate species, include costs attributed to conservation strategy development.

In passing the amendment, Congress indicated that the requirement was aimed primary at expenses associated with the development and implementation of recovery plans for listed species. Thus, the main focus of the report should be funding of projects that are primarily to support the conservation of endangered or threatened species.

Only reasonably identifiable expenditures for listed species will be totaled in this report. Extraordinary accounting to track monies expended on individual listed species are not expected.

All habitat acquisition costs are to be reported separately from all other identifiable expenditures. Such acquisitions must be primarily for the purpose of conserving specific Federally listed species. As with other projects, those portions of habitat acquisition costs that are specifically for a listed species may be prorated out of the total acquisition costs when the other habitat is being acquired for other purposes (e.g., 25 acres of a 250-acre purchase will be set aside).

Salary and benefits of an employee working full-time on a single species or whose time devoted to a particular species can be readily identified can be reported. Conversely, staff costs that are not assigned to work on particular species are not usually reportable.

Any State or Federal project that incurs increased costs related directly to mitigation or other conservation efforts on behalf of Federally listed species can report that added cost.

Examples of reportable expenditures that are directed to individual species include status surveys, habitat management or acquisition, research, propagation (including surrogate species), recovery plan development or implementation, and mitigation. The project must be to primarily benefit the listed species and not other conservation goals.

Expenditures in a single project devoted to a number of listed species should either be prorated by the agency or not reported. General surveys or projects that cover a large number of species, some of which may not be listed.